FUND OF THE UNITED NATIONS ENVIRONMENT PROGRAMME

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the biennium ended 31 December 1989
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 5F (A/45/5/Add.6)

UNITED NATIONS

best copy available

FUND OF THE UNITED NATIONS ENVIRONMENT PROGRAMME

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the biennium ended 31 December 1989
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 5F (A/45/5/Add.6)

UNITED NATIONS

New York, 1990

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

ISSN 0257—0998

READEX
—FICHE—

[Original: English]

[26 July 1990]

CONTENTS

		Page
LETTERS OF TRANSMITTAL		vi
I.	FINANCIAL REPORT FOR THE BIENNIUM 1988-1989 ENDED 31 DECEMBER 1989	1
II.	REPORT OF THE BOARD OF AUDITORS	3
III.	AUDIT OPINION	10
IV.	FINANCIAL STATEMENTS FOR THE BIENNIUM 1988-1989 ENDED 31 DECEMBER 1989	11
Statement I.	Environment Fund: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989	12
Schedule 1.1	Environment Fund: status of contributions as at 31 December 1989	13
Schedule 1.2	Environment Fund: summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for Fund programme and Fund programme reserve activities for the biennium 1988-1989 ended 31 December 1989	17
Schedule 1.3	Environment Fund: summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for Fund programme and programme support costs for the biennium 1988-1989 ended 31 December 1989	18
Statement II.	Environment Fund: statement of assets, liabilities and Fund balance as at 31 December 1989	19
Schedule 2.1	Environment Fund: convertible cash, bank deposits and investments as at 31 December 1989	20
Schedule 2.2	Environment Fund: non-convertible cash and bank deposits as at 31 December 1989	21
Statement III.	UNEP general trust funds: combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and combined statement of assets and liabilities as at 31 December 1989	22
Schedule 3.1	UNEP general trust funds: combined status of contributions as at 31 December 1989	26

CONTENTS (continued)

		Page
Statement IV.1.	UNEP technical co-operation trust funds: combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and combined statement of assets and liabilities as at 31 December 1989	35
Statement IV.2.	Other trust funds: UNEP Junior Professional Officers Programme financed by the Governments of Denmark, Finland, the Federal Republic of Germany, Japan, the Netherlands, Norway and Sweden: combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and combined statement of assets and liabilities as at 31 December 1989	37
Statement IV.3.	Other trust funds: international prizes in the field of the environment: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	39
Statement V.1.	Special account for programme support costs: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	41
Statement V.2.	Special account for the Plan of Action to Combat Desertification: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	43
Statement VI.1.	Counterpart contributions: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	44
Statement VI.2.	Non-convertible currency counterpart contributions to the Mediterranean Trust Fund: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	46
Statement VI.3.	Non-convertible currency counterpart contributions to the Caribbean Trust Fund: statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	48

CONTENTS (continued)

		Page
Statement VII.	Revolving Fund (information): statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	50
Notes to the financial statements		52

LETTERS OF TRANSMITTAL

31 March 1990

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations, as amended by General Assembly resolution 3192 (XXVIII) of 18 December 1973, and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to transmit the financial report and accounts of the Fund of the United Nations Environment Programme including associated trust funds and other related accounts for the biennium 1988-1989 ended 31 December 1989, which I hereby approve. The financial statements have been certified as correct by the Acting Assistant Executive Director, Office of the Environment Fund and Administration.

Copies of this financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Mostafa K. TOLBA
Executive Director

The Chairman of the Board of Auditors
United Nations
New York, N.Y. 10017
United States of America

25 June 1990

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium 1988-1989 ended 31 December 1989, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) O. T. PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM 1988-1989 ENDED 31 DECEMBER 1989

Introduction

1. The Acting Assistant Executive Director, Office of the Environment Fund and Administration, has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and other related accounts, for the biennium 1988-1989 ended 31 December 1989. The accounts consist of 12 statements supported by 6 schedules, as well as the notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 1990 in accordance with financial regulation 11.4.

2. The interim accounts for the first year of the biennium 1988-1989 were presented to the Governing Council at its fifteenth session. The Board of Auditors conducted an interim audit of these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation that should be brought to the attention of Member States. 1/

3. Comparative figures for the biennium 1986-1987 have been reflected in the financial statements. The size of this financial report has been kept to the minimum in accordance with the guidelines of the United Nations.

4. The financial statements and schedules, as well as the notes thereon, are to be considered an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 14/36, paragraphs 9 and 10, of 10 June 1987, approved for 1988-1989 a level of appropriation for Fund programme activities of $60,000,000 and a level of appropriation for the Fund programme reserve of $2,000,000. By its decision 14/35, paragraph 6, of 16 June 1987, the Governing Council also approved an appropriation of $25,846,300 for the programme and programme support costs budget.

6. The total appropriations, allocation/allotments and expenditure for the biennium 1988-1989 were as follows:

1/ Official Records of the General Assembly, Twenty-ninth Session, Supplement No. 31 (A/9631 and Corr.2, p. 136, item 73, subpara. (h)).

	Appropriations	Allocations/ allotments issued	Expenditures	Unexpended appropria- tions	Unexpended allocations/ allotments
Fund programme activities	60 000 000	55 288 000	48 799 282	11 200 718	6 488 718
Fund programme reserve	2 000 000	2 000 000	1 389 789	610 211	610 211
Programme and programme support costs	25 846 300	24 690 000	23 092 221	2 754 079	1 597 779
Total	87 846 300	81 978 000	73 281 292	14 565 008	8 696 708

Regular budget of the United Nations

7. The total revised appropriations for the biennium 1988-1989 from the regular budget of the United Nations to meet part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII) of 15 December 1972, as approved by the General Assembly in its resolution 43/218 of 21 December 1988, were $10,591,300. Total expenditure incurred for the biennium 1988-1989 was $10,169,894 consisting of disbursements of $9,831,977 and unliquidated obligations of $337,917 against a total allotment of $10,214,900. Details of these expenditures may be found in the financial report and audited financial statements of the United Nations. 2/ They are not considered further in this report.

2/ Ibid., Forty-fifth Session, Supplement No. 5 (A/45/5), vol. I.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (1) of 7 December 1946 and article XIV of the Financial Rules of the United Nations Environment Programme (UNEP), the Board of Auditors has audited the accounts of the Fund of UNEP for the biennium ended 31 December 1989.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNEP headquarters in Nairobi.

3. During the biennium under review, the Board of Auditors continued its practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration. This practice has helped to maintain a continuing dialogue with the Administration.

4. The following are the most significant matters arising from our examination during the biennium. We have discussed these matters with the Administration, whose responses are incorporated where appropriate.

5. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Summary of recommendations

6. We recommend that the following corrective actions, presented in order of priority, be taken:

(a) Adequate competition in procurement should be encouraged in order to provide a greater latitude of choice and lower costs. In addition, suppliers with poor performance records should not be considered for future awards (see paras. 24 and 27);

(b) Efforts to monitor timely submission of project expenditures should continue so that financial statements will reflect all project expenditures in the financial period (see paras. 12-14);

(c) A standard advice form, which would indicate, inter alia, the date of deposit, name of donor, amount and purpose, should be introduced to facilitate the prompt accounting for contributions (see para. 34);

(d) Existing procedures should be further strengthened in order to ensure the timely submission of travel claims and to facilitate the liquidation of travel advances (see paras. 38 and 39).

Summary of findings

7. Two implementing agencies that had received a total cash advance of $36,510.06 failed to submit their project expenditures for incorporation into the financial statements for the biennium 1988-1989 (see paras. 12 and 13).

8. The procurement process was not always characterized by adequate competition. Long delays were also noted in the delivery of goods for which payments had been made (see paras. 21 and 26).

9. Extra rental costs were incurred as a result of difficulties which UNEP faced in securing authorization from the appropriate authorities for the clearance of goods from the ports (see paras. 30 and 31).

10. Our review of contributions records disclosed that factors such as late receipt of credit advices, inadequate information as to the identity of the contributor and the purpose of the deposit generally inhibited prompt recording and acknowledgement of contributions (see para. 33).

11. A few instances of delays in the submission of travel claims after the completion of travel led to untimely liquidation of travel advances (see paras. 36 and 37).

Part I: Financial statements

Reporting project expenditures by executing agencies

12. Our review of project accounts indicated that the requirement that co-operating agencies having ongoing projects with UNEP should submit quarterly expenditure reports on cash advances received was not adhered to in all cases. We observed from note 3 to the financial statements that two supporting organizations that held between them a total cash advance of $36,510.06 failed to report their project expenditures as at 31 December 1989.

13. There was, however, an improvement in the reporting of project expenditures during the present biennium owing largely to timely follow-up action by the Administration. By comparison, project expenditure amounting to $243,530.70 was not reported in the previous biennium. The Administration gave assurances that it would continue with its efforts to ensure timely submission and accounting for project expenditures within the financial period.

14. We recommended, and the Administration agreed, that efforts to further improve monitoring procedures should be continued in order to ensure regular and timely submission of project expenditures so that the financial statements would embody all project expenditures within the financial period.

Liquidity position

15. The following table gives the liquidity position of the Environment Fund:

	1984-1985	1986-1987	1988-1989
Excess of income over expenditure	734 709	3 313 520	4 220 789
Assets	51 326 303	54 138 935	71 391 394
Liabilities	29 987 761	28 459 562	40 839 135
Fund balance	21 338 542	25 679 373	30 552 259
Liquidity ratio	1.7	1.9	1.7

16. As reflected in statement I, the total expenditure of $73.3 million reduced the income of $77.5 million to $4.2 million. This surplus shows an increase of 27.4 per cent over the surplus realized for the previous biennium. As shown above, the organization's assets will be able to accommodate its liabilities by 1.7 times.

17. As at 31 December 1989, the total cash balance held in banks in favour of UNEP amounted to $41.5 million as against current liabilities totalling $10.4 million made up of accounts payable ($0.8 million), advances by co-operating agencies ($3.7 million) and unliquidated obligations ($5.9 million).

18. The liquidity position of UNEP at the end of the biennium was therefore favourable. However, included in the total cash of $41.5 million held in banks was a non-convertible currencies component of $11.5 million, which shows an increase of 23.4 per cent over the previous year's figure and 48 per cent over that of the biennium 1984-1985.

19. The Administration explained that the non-convertible currency component in the accounts appears to be rising, despite its utilization, because of the steady increase in the value of that particular currency over the United States dollar during the period.

Part II: Management issues

Procurement

20. Our review of the procurement system disclosed the following lapses that appeared to weaken effective procurement action.

Restrictive procurement practices

21. The procurement process was not always characterized by adequate competition as required by United Nations financial rule 110.18. We noted instances where requesting offices sometimes precluded bidding by making their own selection of vendors. In one case, a requisitioner rejected a vendor selected on a competitive basis by the Tender Committee in favour of a vendor of his choice.

22. Furthermore, a vendor raised his original quotation by 15 per cent as a result of the delay on the part of the requesting office in providing materials needed for the contract to commence. In view of the fact that the variation exceeded 10 per cent of the original order, a recourse to fresh bidding would have been desirable in order to provide reasonable assurances that the increased contract price was competitive.

23. We recognize that for services, supplies and equipment of a technical nature the views of the requesting offices in matters of specifications and vendor selection should be obtained and respected. However, the names of recommended vendors should always be added to the short list of potential vendors to be maintained by both the user departments and the Procurement Unit.

24. We recommended that UNEP should encourage adequate competition in procurement to provide a greater latitude of choice and lower prices.

25. The Administration acknowledged our recommendation. It explained, however, that contracts for the purchase of rental services, supplies and other requirements are issued in line with United Nations financial rule 110.18 after competitive bidding. For services, supplies and equipment of a highly technical nature the views of the requesting offices on matters of specifications and the selection of suitable vendors are called for and provided. The names of vendors recommended by requisitioners are in most cases added to the short list of potential bidders.

Delays in the delivery of goods

26. Although firm delivery dates were given by vendors on quotations and purchase orders, our review indicated several instances of both inordinate delays in the supply of goods and partial deliveries. We noted that certain payments had been made in advance of delivery of goods in order to meet the requirements of suppliers.

27. We recommended that:

(a) As far as practicable, payments for suppliers should only be made against actual delivery;

(b) The present monitoring procedures for the follow-up of outstanding vendor deliveries should be strengthened;

(c) Suppliers with poor performance records should not be considered for future awards.

28. In accepting our recommendations, the Administration explained that the delay in the delivery of goods and services was a chronic problem that appeared to defy solution. The Administration stated that UNEP had very little local choice and, being away from the major world markets, it is always at the mercy of the suppliers. It was explained that only in exceptional cases were payments made in advance of delivery when suppliers failed to accept payments upon delivery and when other competitive suppliers were not available. On the problem of short deliveries, the Administration said that the practice had been to pursue the supplier and ensure that the items were supplied or a credit note was issued to cover the over-payment.

29. The Board urges the Administration to persist in its efforts to ensure the timely delivery of goods and services by its suppliers.

Clearance of goods at ports

30. Avoidable rental charges were incurred that resulted from the untimely clearance of goods from ports. The delays were attributable partly to the time spent in obtaining approvals to clear the goods duty free and partly to delays on the part of the clearing agent.

31. The Administration explained that much of the delay related to the time spent in securing duty free clearance from the appropriate authorities for each consignment regardless of value. However, extra costs have been identified that were incurred in 1989 as a result of a delay caused by the clearing agent, and he has been requested to reimburse UNEP for such costs.

32. While extra costs arising from the negligence of the clearing agent should be borne by him, we recommend that a way should also be found to facilitate the processing of the tax exemption authorization.

Cash management

Factors inhibiting the prompt recording of contributions

33. From our examination of contributions records we observed that, although UNEP had requested donors to provide adequate information on their contributions regarding purpose, date and account credited, those details were not provided in all cases. UNEP, therefore, had to send cable inquiries to Chemical Bank, New York, requesting additional information. In some specific cases, the cable responses failed to give the required details, thus causing further delay in the issuance of receipts for the deposits.

34. In order to facilitate the accounting, acknowledgement and utilization of contributions, we recommended the introduction of a "standard advice form", which should indicate, inter alia, the date of deposit, name of donor, amount and purpose of the contribution. Donors should be encouraged to complete the form and forward it with their contributions.

35. The Administration agreed to suggest the use of the standard advice form when soliciting contributions from donors in the future. It also stated that the recent introduction of "test key" arrangements with outside banks and the repeated requests to donors to provide adequate information on their contributions had greatly assisted in ensuring prompt recording of contributions and resulted in a reduction in the number of cases where the issuance of receipts had to be delayed.

Travel

Submission of travel claims

36. Contrary to the requirements of Administrative Instruction ST/AI/257 we noted a few instances of delays in the submission of travel claims long after the completion of travel, which resulted in delays in the liquidation of travel advances. In certain cases, new advances were granted to staff members who had not liquidated their prior advances.

37. Furthermore, owing to inadequate review, entries on the payee cards disclosed incorrect balances, which suggested the need for regular reconciliation of entries with those in the ledger.

38. We recommended the strengthening of the present monitoring procedures to ensure the timely liquidation of travel advances.

39. Our recommendation was accepted and we acknowledge that the Administration has since issued an information circular to all UNEP staff members reminding travellers of United Nations policies and procedures on timely submission of claims and the recovery of outstanding travel advances.

Implementation of financial rule 114.1

40. As requested by the General Assembly in its resolution 44/183 of 19 December 1989, the Board reviewed the implementation of that rule. Our review of receivables written off during the biennium disclosed that existing procedures to deal with breaches of financial discipline, although slow, appeared to be quite adequate and effective. However, cases drag on for years until a final decision is taken, usually by the United Nations Administrative Tribunal. In general, as a result of privileges accorded United Nations staff members and the small amounts involved in such cases, recourse to court action is usually not considered appropriate.

41. A staff member is dismissed if financial improprieties are established against him or her. In many cases, recoveries of substantial amounts owed to United Nations organizations are not possible because the United Nations Joint Staff Pension Fund's regulations do not permit assignment rights to a third party. Without the co-operation of the staff member, therefore, significant amounts due will become uncollectable and will finally have to be written off. A review of this specific Fund regulation to allow recoveries from the Fund of adequately investigated and confirmed staff indebtedness may be necessary.

42. The Administration concurred with our observations and said it had to write off $41,343.08 owed by a former staff member as its efforts to recover the amount from the Fund were not successful because the United Nations Administrative Tribunal had handed down a decision unfavourable to UNEP. The Administration was in agreement with us on the need to review the specific regulation of the Fund to allow recoveries from the Fund because of staff indebtedness.

Write-off of losses of cash and receivables

43. In accordance with financial rule 110.14, the Administration informed the Board that during the biennium 1988-1989, six uncollectable receivables amounting to $4,565.71 and an amount of $41,343.08 owed by a former staff member were written off.

Comments on matters dealt with in the report on the biennium 1986-1987

44. Matters contained in our 1986-1987 report 1/ have either been dealt with to our satisfaction or have been mentioned again in the present report.

Acknowledgement

45. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Executive Director of UNEP, his officers and members of their staff.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of the Federal Republic
of Germany

1/ Official Records of the General Assembly, Forty-third Session, Supplement No. 5F (A/43/5/Add.6), sect. II.

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VII, properly identified, and relevant schedules of the Fund of the United Nations Environment Programme for the financial period ended 31 December 1989. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of the Federal Republic
of Germany

20 June 1990

IV. FINANCIAL STATEMENTS FOR THE BIENNIUM 1988-1989 ENDED 31 DECEMBER 1989

STATEMENT I

ENVIRONMENT FUND

Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	1988/1989	1986/1987
Income		
Contributions from Governments (schedule 1.1)	73 482 303	60 371 862
Public donations	17 716	65
Interest income	4 556 133	3 886 846
Refund of prior years' expenditure	30 855	-
Miscellaneous income	234 217	519 628
Gain/loss on exchange	(819 143)	2 161 966
Total income	77 502 081	66 940 367
Expenditure		
Fund programme activities (schedule 1.2)	48 799 282	40 517 216
Fund programme reserve activities (schedule 1.2)	1 389 789	1 313 998
Programme and programme support costs (schedule 1.3)	23 092 221	21 795 633
Total expenditure	73 281 292	63 626 847
Excess of income over expenditure (statement II)	4 220 789	3 313 520

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

SCHEDULE 1.1

ENVIRONMENT FUND

Status of contributions as at 31 December 1989

(United States dollars)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections during 1987 for 1988 a/	Collections during 1988 and 1989	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Argentina	70 000	-	70 000	-	-	70 000	70 000	-
Australia	-	-	489 504	267 717	-	489 504	-	267 717
Austria	86 972	-	156 967	387 597	-	243 939	-	387 597
Bahamas	-	-	500	-	-	500	-	-
Bahrain	-	-	8 750	-	-	3 500	5 250	-
Bangladesh	2 627	-	5 082	2 541	-	5 082	2 627	2 541
Barbados	-	-	2 977	1 000	-	3 977 b/	-	-
Belgium	306 916	(50 068)	-	-	-	256 848	-	-
Botswana	3 938	(211)	3 711	-	-	3 727	3 711	-
Brazil	20 000	-	40 000	-	-	40 000	20 000	-
Bulgaria	-	-	23 528*	14 019	-	23 528	-	14 019
Burundi	847	(222)	-	-	-	-	625	-
Byelorussian Soviet Socialist Republic	-	-	43 093*	-	-	43 093	-	-
Canada	-	-	1 858 741	-	-	913 371	945 370	-
Chile	-	5 000	5 000	5 000	-	10 000	-	5 000
China	-	-	236 874**	134 765	-	236 874	-	134 765
Colombia	-	-	70 313	35 000	-	70 313	-	35 000
Costa Rica	-	-	804	-	-	804	-	-
Cyprus	-	-	5 000	-	-	5 000	-	-
Czechoslovakia	31 915	(859)	62 823*	30 000	-	93 879	-	30 000
Democratic Yemen	-	-	8 740	-	-	8 740	-	-
Denmark	-	-	1 040 334	-	-	1 040 334	-	-
Ecuador	20 000	(10 000)	5 000	-	-	-	15 000	-
Egypt	9 174	(165)	16 403	7 782	-	17 630	7 782	7 782
Finland	-	-	2 603 025	1 976 744	-	2 603 025	-	1 976 744

SCHEDULE 1.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections during 1987 for 1988 a/	Collections during 1988 and 1989	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
France	-	-	2 205 955	1 531 250	-	2 205 955	-	1 531 250
German Democratic Republic	-	-	442 274***	202 703	-	442 274	-	202 703
Germany, Federal Republic of	-	-	5 421 322	5 106 383	-	5 421 322	-	5 106 383
Greece	-	-	20 000	-	-	20 000	-	-
Guatemala	-	-	500	500	-	-	500	500
Guinea	2 000	(2 000)	-	-	-	-	-	-
Haiti	-	-	3 500	-	-	3 500	-	-
Hungary	-	-	54 625	27 419	-	54 625	-	27 419
Iceland	-	-	9 000	4 700	-	9 000	-	4 700
India	-	-	200 000	100 000	-	150 000	50 000	100 000
Indonesia	12 000	-	24 000	12 000	-	36 000	-	12 000
Iran (Islamic Republic of)	-	-	30 000	30 000	-	30 000	-	30 000
Ireland	-	-	70 606	-	-	70 606	-	-
Italy	-	-	1 512 215	-	-	1 512 215	-	-
Jamaica	6 279	7 490	7 950	3 463	-	21 719	-	3 463
Japan	-	-	9 750 000	-	-	9 750 000	-	-
Jordan	-	-	20 000	-	-	20 000	-	-
Kenya	35 107	(3 105)	160 857	78 349	-	128 549	64 310	78 349
Kuwait	-	-	400 000	200 000	-	200 000	200 000	200 000
Lao People's Democratic Republic	-	-	4 000	2 000	-	-	4 000	2 000
Lesotho	388	-	-	-	-	-	338	-
Luxembourg	-	-	16 626	9 067	-	16 626	-	9 067
Malawi	-	-	2 022	-	-	-	2 022	-
Malaysia	-	-	40 000	20 000	-	40 000	-	20 000
Maldives	-	-	1 000	-	-	-	1 000	-
Malta	-	-	6 028	-	-	6 028	-	-
Mauritius	-	3 552	6 846	-	-	10 398	-	-
Mexico	4 376	(123)	-	-	-	2 234	2 019	-
Mongolia	1 056	-	2 087	1 000	-	3 143	-	1 000
Morocco	10 000	-	35 000	10 000	-	45 000	-	10 000

SCHEDULE 1.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections during 1987 for 1988 a/	Collections during 1988 and 1989	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Nepal	-	-	3 500	-	-	3 500	-	-
Netherlands	-	-	1 662 493	6 365 385	-	1 662 493	-	6 365 385
New Zealand	-	-	62 867	-	-	62 867	-	-
Niger	-	-	-	2 000	-	-	-	2 000
Nigeria	16 377	-	64 000	32 000	-	80 377	-	32 000
Norway	-	-	2 863 460	-	-	2 863 460	-	-
Oman	10 000	-	20 000	10 000	-	30 000	-	10 000
Pakistan	-	-	10 000	-	-	10 000	-	-
Panama	-	-	4 000	-	500	-	3 500	-
Papua New Guinea	26 555	-	-	-	-	26 451	104	-
Philippines	-	-	20 000	5 000	-	5 000	15 000	5 000
Poland	-	-	16 129	-	16 129	-	-	-
Portugal	-	-	5 000	-	-	5 000	-	-
Republic of Korea	-	10 000	25 000	-	-	35 000	-	-
Rwanda	-	-	1 000	-	-	1 000	1 000	-
Saudia Arabia	-	243 525	250 000	-	-	493 525	-	-
Senegal	4 000	478	2 000	-	-	4 303	2 175	-
Seychelles	-	-	100	-	-	100	-	-
Singapore	-	-	2 000	1 000	-	2 000	-	1 000
Somalia	744	(549)	167	-	-	-	362	-
Spain	-	-	1 012 272	546 218	-	1 012 272	-	546 218
Sri Lanka	-	-	3 500	-	-	3 500	-	-
Sudan	22 211	(22 211)	-	-	-	-	-	-
Swaziland	-	-	11 556	4 693	5 766	4 922	868	4 693
Sweden	-	-	5 277 077	-	-	5 277 077	-	-
Switzerland	-	-	1 914 815	2 360 248	-	1 914 815	-	2 360 248
Syrian Arab Republic	14 663	(14 663)	-	-	-	-	-	-
Thailand	-	-	20 000	-	10 000	10 000	-	-
Trinidad and Tobago	5 025	(5 025)	-	-	-	-	-	-
Tunisia	-	-	30 410	-	-	30 410	-	-

SCHEDULE 1.1 (concluded)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections during 1987 for 1988 a/	Collections during 1988 and 1989	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Turkey	-	-	18 000	9 000	-	9 000	9 000	9 000
Ukrainian Soviet Socialist Republic	-	-	106 093*	-	-	106 093	-	-
Union of Soviet Socialist Republics	-	-	8 693 297*	-	-	8 693 297	-	-
United Kingdom of Great Britain and Northern Ireland	-	-	6 836 000	-	-	6 836 000	-	-
United States of America	-	-	17 340 000	-	-	16 840 000	500 000	-
Venezuela	-	79 355	-	-	-	79 355	-	-
Yugoslavia	7 583	(7 435)	-	-	-	-	148	-
Zaire	75 000	24 144	2 000	3 000	-	99 144	2 000	3 000
Zambia	-	-	985	-	-	985	-	-
TOTAL	805 753	256 908	73 482 303	19 539 543	32 395	72 584 808	1 928 761	19 538 543

* Non-convertible currency.

** 70 per cent non-convertible currency.

*** 90 per cent non-convertible currency.

a/ Amounts reported in 1987 shown here for information purposes only.

b/ Includes $1,000 collected in 1989 for 1990.

SCHEDULE 1.2

ENVIRONMENT FUND

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for Fund programme and Fund programme reserve activities for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Appropriations 1988-1989	Allocations issued 1988-1989	Unallocated appropriations	Expenditures incurred during 1988/1989				Unexpended balance of appropriations	Unexpended balance of allocations
				Disbursements		Unliquidated obligations	Total		
				1988 a/	1989				
I. Fund programme activities									
Earthwatch									
Monitoring and assessment	8 300 000	8 042 000	258 000	2 870 157	4 007 365	781 965	7 659 487	640 513	382 513
Information exchange	5 600 000	5 585 000	15 000	2 257 178	2 700 226	350 704	5 308 108	291 892	276 892
Environmental management									
Oceans	6 900 000	5 865 000	1 035 000	2 524 773	2 647 876	589 362	5 762 011	1 137 989	102 989
Water	3 200 000	2 720 000	480 000	1 088 981	1 201 015	195 776	2 485 772	714 228	234 228
Terrestrial ecosystems management	6 300 000	5 355 000	945 000	1 449 903	1 996 624	279 774	3 726 301	2 573 699	1 628 699
Desertification control	6 000 000	5 700 000	300 000	3 067 818	1 407 820	610 015	5 085 653	914 347	614 347
Environmental health	2 100 000	1 785 000	315 000	420 780	861 807	162 060	1 444 647	655 353	340 353
Peace, arms race and the environment	350 000	370 000	(20 000)	218 047	108 170	381	326 598	23 402	43 402
Technology and the environment	4 900 000	4 400 000	500 000	1 407 735	1 748 291	322 279	3 478 305	1 421 695	921 695
Support									
Support measures	11 250 000	11 131 000	119 000	4 375 168	4 780 958	887 769	10 043 895	1 206 105	1 087 105
Technical and regional co-operation	5 100 000	4 335 000	765 000	1 314 572	1 766 146	397 787	3 478 505	1 621 495	856 495
Total Fund programme activities	[illegible]000 000	55 288 000	4 712 000	20 995 112	23 226 298	4 577 872	48 799 282	11 200 718	6 488 718
II. Total Fund programme reserve activities	2 000 000	2 000 000	-	939 664	293 599	156 526	1 389 789	610 211	610 211
TOTAL	62 000 000	57 288 000	4 712 000	21 934 776	23 519 897	4 734 398	50 189 071	11 810 929	7 098 929

a/ Includes unliquidated obligations cancelled and credited in 1989.

SCHEDULE 1.3

ENVIRONMENT FUND

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for Fund programme and programme support costs for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Appropriations 1988-1989	Allotments a/ issued 1988-1989	Unallotted appropriations	Expenditures incurred during 1988-1989			Unexpended balance of appropriations	Unobligated balance of allotments
				Disbursements	Unliquidated obligations	Total		
Established posts	10 681 900	9 960 800	721 100	9 644 180	13 756	9 657 936	1 023 964	302 864
General temporary assistance	531 600	500 500	31 100	465 220	-	465 220	66 380	35 280
Consultants (including travel)	884 200	884 200	-	661 157	192 521	853 678	30 522	30 522
Overtime and night differential	129 400	129 400	-	77 508	-	77 508	51 892	51 892
Ad hoc expert groups	308 600	308 600	-	144 278	45 676	189 954	118 646	118 646
Language training	68 300	64 600	3 700	52 236	12 364	64 600	3 700	-
Staff and other personnel costs	5 211 900	4 877 200	334 700	4 513 151	166 520	4 679 671	532 229	197 529
Travel	1 137 100	1 137 100	-	907 949	89 411	997 360	139 740	139 740
Contractual services	139 100	139 100	-	52 721	49 349	102 070	37 030	37 030
Operating expenses	4 330 100	4 288 600	41 500	3 770 847	160 372	3 931 219	398 881	357 381
Supplies and materials	684 600	684 600	-	569 913	114 304	684 217	383	383
Acquisitions	586 700	586 700	-	189 570	220 276	409 846	176 854	176 854
New premises, including additions	11 600	11 600	-	2 496	-	2 496	9 104	9 104
Fellowships, grants and contributions	107 600	83 400	24 200	69 996	-	69 996	37 604	13 404
Contributions to joint administrative activities within the United Nations	1 033 600	1 033 600	-	880 985	25 465	906 450	127 150	127 150
TOTAL	25 846 300	24 690 000	1 156 300	22 002 207	1 090 014	23 092 221	2 754 079	1 597 779

a/ Allotments issued for 1988-1989 are based on allocations approved by the Executive Director in the amount of $US 24,690,000.

STATEMENT II

ENVIRONMENT FUND

Statement of assets, liabilities and Fund balance as at 31 December 1989

(United States dollars)

	1989	1987
Assets		
Cash at banks		
Convertible currency (schedule 2.1)	29 966 240	26 474 631
Non-convertible currency (schedule 2.2)	11 522 114	9 340 079
Advances to co-operating agencies and supporting organizations	3 877 728	5 215 071
Pledged contributions unpaid (schedule 1.1)	21 467 304	9 951 118
Accrued interest	145 682	193 068
Accounts receivable	1 286 912	1 005 621
Deferred charges (note 5)	1 398 592	1 143 052
Due from United Nations funds and inter-fund accounts (note 6)	1 726 822	816 295
Total assets	71 391 394	54 138 935
Liabilities		
Accounts payable (note 4)	842 522	1 243 188
Advances by co-operating agencies and supporting organizations	3 721 042	2 969 504
Unliquidated obligations (schedules 1.2 and 1.3)	5 824 412	5 600 759
Deferred contributions (schedule 1.1)	19 539 543	9 177 760
Due to United Nations funds and inter-fund accounts (note 7)	4 323 144	2 852 774
Financial reserve	6 588 472	6 615 577
Total liabilities	40 839 135	28 459 562
Fund balance		
Balance available 1 January	25 679 373	21 338 542
Add: Savings effected in liquidation of prior years' obligations	377 520	425 567
Adjustment to prior years' income	247 472	(132 679)
Excess of income over expenditure (statement I)	4 220 789	3 313 520
Transfer from/(to) financial reserve	27 105	734 423
Balance available 31 December	30 552 259	25 679 373
Total liabilities and Fund balance	71 391 394	54 138 935

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

SCHEDULE 2.1

ENVIRONMENT FUND

Convertible cash, bank deposits and investments as at 31 December 1989

(United States dollars)

			Book value
Environment Fund (statement II)			
Cash at banks			2 966 240
Morgan Guaranty Trust	New York	8.0000% Call Account	3 400 000
Union Bank of Finland	Grand Cayman	8.6875% due 2 Jan 1990	2 000 000
Mitsubishi Bank	Tokyo	9.2000% due 4 Jan 1990	5 000 000
State Bank of India	Nassau	8.6875% due 8 Jan 1990	2 600 000
Banco Portugues	Grand Cayman	8.7500% due 12 Jan 1990	9 000 000
Monte Paschi	New York	8.6250% due 29 Jan 1990	3 000 000
Union Bank of Finland	Grand Cayman	8.6250% due 5 Feb 1990	2 000 000
		Total	29 966 240
UNEP trust funds and other accounts (statements III, IV.1, IV.2, IV.3, V.1, V.2, VI.1)			
Cash at banks			1 502 073
Morgan Guaranty Trust	New York	8.0000% Call Account	1 000 000
Daiwa Bank and Trust	Grand Cayman	8.6250% due 19 Jan 1990	2 000 000
Union Bank of Finland	Grand Cayman	8.6250% due 19 Jan 1990	2 000 000
Continental Bank	Nassau	8.6875% due 26 Jan 1990	4 000 000
Union Bank of Finland	Grand Cayman	8.5625% due 23 Feb 1990	3 000 000
Union Bank of Finland	Grand Cayman	8.3750% due 26 Mar 1990	3 000 000
State Bank of India	Nassau	8.3750% due 16 May 1990	1 200 000
		Total	17 702 073 a/

a/

General trust funds (statement III)	6 827 273
Technical co-operation trust funds (statement IV.1)	3 779 788
Junior Professional Officers Programme trust funds (statement IV.2)	1 275 536
International prizes in the field of the environment trust fund (statement IV.3)	1 258 735
Special account for programme support costs (statement V.1)	2 027 455
Special account for the Plan of Action to Combat Desertification (statement V.2)	287 249
Counterpart contributions account (statement VI.1)	2 246 037
Total	17 702 073

SCHEDULE 2.2

ENVIRONMENT FUND

Non-convertible cash and bank deposits as at 31 December 1989

(United States dollars)

	Local currency	US dollars equivalent
Environment Fund (statement II)		
Convertible roubles	2 148 352.67	3 393 922.07
Non-convertible roubles	4 940 182.41	7 803 997.48
Bulgarian leva	40 284.47	18 824.52
Chinese yuan renminbi	239 058.03	64 449.67
Cuban pesos	27 450.00	34 702.91
Czechoslovakian koruny	321 281.20	36 965.04
Hungarian forint	487 879.31	23 538.80
Polish zlotys	7 091 816.23	1 916.70
Romanian lei	489 732.60	35 030.94
New Yugoslav dinars	91 910.00	1.18
German Democratic Republic marks	194 689.11	108 764.87
Total		11 522 114.18
UNEP general trust funds		
Greek drachmas (statement VI.2)	228 572.00	1 385.28
Jamaican dollars (statement VI.3)	252 689.53	38 875.31
Total		40 260.59

STATEMENT III

UNEP GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Conservation of migratory species (12)	Total 1988-1989	Total 1986-1987
Income														
Income from pledged contributions (schedule 3.1)	7 355 472	50 000	3 320 136	189 200	1 144 219	-	-	-	-	-	-	477 961	12 536 988	12 290 088
Interest income	661 368	21 651	131 678	52 306	322 229	74 606	9 199	18 824	404	1 058	708	61 328	1 355 359	1 231 189
Miscellaneous income	332	1 404	398	-	2 048	-	-	-	-	-	-	-	4 182	8 005
Gain on exchange	-	-	-	123	-	2	-	-	-	-	-	497	622	8
Total income	8 017 172	73 055	3 452 212	241 629	1 468 496	74 608	9 199	18 824	404	1 058	708	539 786	13 897 151	13 529 290
Expenditure														
Staff and other personnel costs	2 395 496	86 237	1 603 316	4 067	258 766	34 486	-	-	-	-	-	248 862	4 631 230	3 530 983
Consultants	585 723	3 504	84 848	2 083	153 788	4 000	1 500	-	-	-	-	28 908	864 354	1 056 924
Travel	305 377	23 789	88 392	-	140 798	25 533	-	-	-	-	-	21 401	605 290	512 116
Contractual services	1 596 219	(2 735)	240 293	-	496 832	-	-	-	-	-	-	-	2 330 609	1 581 169
Fellowships	161 028	-	-	-	17 308	-	(602)	-	-	-	-	-	177 734	168 431
Meetings and conferences	924 246	-	9 915	17 942	128 697	56 849	4 000	-	-	-	-	7 209	1 148 858	1 389 887
Rentals	-	-	75 858	-	18 994	-	-	-	-	-	-	-	94 852	98 176
Operating expenses	73 808	1 855	78 415	-	25 658	-	-	-	-	-	-	5 864	185 600	573 787
Acquisitions	689 548	10 795	41 979	4 247	187 765	25 001	-	-	-	-	-	8 654	967 989	601 337
Reporting costs	186 593	227	75 593	6 068	55 868	3 098	2 639	-	-	-	-	8 051	338 137	211 354
Sundry	227 549	2 793	195 743	1 775	79 935	2 105	-	-	-	-	-	13 714	523 614	346 016
UNEP participation costs	13 495	-	1 680	-	22 856	-	14 016	-	-	-	-	-	52 047	29 685

STATEMENT III (continued)

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Conservation of migratory species (12)	Total 1988-1989	Total 1986-1987
Hospitality	3 711	-	3 631	-	2 899	-	-	-	-	-	-	-	10 241	-
Loss on exchange	4 748	-	7 202	-	208	-	-	-	593	-	-	-	12 751	28 142
Programme support costs (statement V.1)	931 163	16 441	324 956	4 704	206 721	19 639	2 802	-	-	-	-	44 546	1 550 972	1 312 983
Total expenditure	8 098 704	142 906	2 831 821	40 886	1 797 093	170 711	24 355	-	593	-	-	387 209	13 494 278	11 440 990
Excess of income over expenditure	(81 532)	(69 851)	620 391	200 743	(328 597)	(96 103)	(15 156)	18 824	(189)	1 058	708	152 577	402 873	2 088 300

STATEMENT III (continued)

II. Combined statement of assets and liabilities as at 31 December 1989

	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Conservation of migratory species (12)	Total 1989	Total 1987
Assets														
Cash at banks (schedule 2.1)	3 030 110	60 544	422 878	402 468	1 466 266	584 708	38 745	142 909	76 811	158 164	93 547	350 123	6 827 273	8 022 704
Pledged contributions unpaid (schedule 3.1)	5 873 610	-	1 253 607	61 767	804 173	2 390 110	-	445 208	345 000	1 424 726	698 161	1 148 693	14 445 055	20 078 577
Accrued interest	21 861	604	1 481	2 416	8 705	3 781	229	874	-	-	-	2 432	42 383	36 516
Accounts receivable	48 133	-	47 407	4 650	26 696	12 705	-	-	-	-	-	13 669	153 260	163 322
Advances to co-operating agencies and supporting organizations	42 902	22 541	-	20 224	47 765	-	5 465	-	-	-	-	-	138 897	277 554
Deferred charges (note 5)	6 000	-	26 718	-	-	-	5 465	-	-	-	-	-	32 718	4 233
Due from Fund of UNEP (note 7)	-	-	-	14 949	312 417	84 893	-	-	3 000	-	-	4 973	420 232	48 943
Total assets	9 022 616	83 689	1 752 091	506 474	2 666 022	3 076 197	44 439	588 991	424 811	1 582 890	791 708	1 519 890	22 059 818	28 631 849
Liabilities														
Accounts payable	157 937	929	97 801	1 806	14 805	3 073	520	-	-	-	-	383	277 254	469 643
Unliquidated obligations	194 720	175	50 131	-	241 645	-	50	-	-	-	-	39 111	525 832	151 645
Deferred contributions (schedule 3.1)	3 333 561	-	9 190	-	-	-	-	-	425 000	1 581 832	791 000	997 539	7 138 122	11 719 374
Due to Fund of UNEP (note 6)	331 104	4 106	256 596	-	-	-	4 000	-	-	-	-	-	595 806	365 525
Advances by co-operating agencies and supporting organizations	-	-	41 049	-	6 752	-	-	-	-	-	-	-	47 801	1 738 394
Total liabilities	4 017 322	5 210	454 767	1 806	263 202	3 073	4 570	-	425 000	1 581 832	791 000	1 037 033	8 584 815	14 444 581

STATEMENT III (concluded)

Fund balance	Mediterranean (1)	Kuwait Action Plan (2)	CITES (3)	East Asian seas (4)	Caribbean (5)	West and Central African region (6)	Conservation stamp (7)	East African regional seas (8)	Environmental training network (9)	Montreal Protocol (10)	Vienna Convention (11)	Conservation of migratory species (12)	Total 1989	Total 1987
Balance available 1 January	5 191 639	148 330	684 226	300 125	2 738 149	4 169 327	55 025	570 167	-	-	-	330 280	14 187 268	12 368 927
Add: Excess of income over expenditure	(81 532)	(69 851)	620 391	200 743	(328 597)	(96 103)	(15 156)	18 824	(189)	1 058	708	152 577	402 873	2 088 300
Adjustment of prior years' accounts	(104 813)	-	(7 293)	3 800	(6 732)	(1 000 000)	-	-	-	-	-	-	(1 115 138)	(360 994)
Savings effected from liquidating prior years' obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	91 035
Balance available 31 December	5 005 294	78 479	1 297 324	504 668	2 402 820	3 073 124	39 869	588 991	(189)	1 058	708	482 857	13 475 003	14 187 268
Total liabilities and fund balance	9 022 616	83 689	1 752 091	506 474	2 666 023	3 076 195	44 439	588 991	424 811	1 582 890	791 708	1 519 891	22 059 818	28 631 849

(1) Trust Fund for the Protection of the Mediterranean Sea against Pollution.
(2) Regional Fund for the Protection and Development of the Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.
(3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
(4) Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas.
(5) Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme.
(6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region.
(7) The Environment Stamp Conservation Trust Fund.
(8) Regional Seas Trust Fund for the East African Region.
(9) Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean.
(10) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
(11) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer.
(12) Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals.

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

SCHEDULE 3.1

UNEP GENERAL TRUST FUNDS

Combined status of contributions as at 31 December 1989

(United States dollars)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Protection of the Mediterranean Sea against Pollution									
Algeria	-	-	58 658.66	35 116.00	-	26 316.00	-	32 342.66	35 116.00
Cyprus	-	-	9 675.65	4 683.00	-	9 675.65	1 444.18	-	3 238.82
Egypt	15 884.00	-	44 749.91	16 389.00	-	37 713.22	-	22 920.69	16 389.00
France	-	-	2 298 573.03	1 266 800.00	-	1 709 914.06	-	588 658.97	1 266 800.00
Greece	-	-	241 891.40	93 640.00	-	241 891.40	-	-	93 640.00
Israel	106 193.00	-	147 553.32	49 163.00	-	178 170.00	-	75 576.32	49 163.00
Italy	1 670 837.00	-	1 644 861.52	1 003 440.00	-	1 670 837.00	-	1 644 861.52	1 003 440.00
Lebanon	18 306.00	-	6 047.29	2 342.00	-	-	-	24 353.29	2 342.00
Libyan Arab Jamahiriya	102 969.00	-	120 945.70	65 549.00	-	114 903.90	-	109 010.80	65 549.00
Malta	-	-	6 047.29	2 342.00	-	3 097.39	-	2 949.90	2 342.00
Monaco	2 387.00	-	6 652.01	2 342.00	-	9 029.01	-	10.00	2 342.00
Morocco	22 326.00	-	32 050.61	9 365.00	-	37 960.44	-	16 416.17	9 365.00
Spain	-	-	907 092.75	500 054.00	-	907 092.75	-	-	500 054.00
Syrian Arab Republic	10 675.00	-	19 351.31	9 365.00	-	26 264.00	-	3 762.31	9 365.00
Tunisia	22 128.00	-	19 350.65	7 025.00	-	31 567.00	-	9 911.65	7 025.00
Turkey	132 494.38	-	241 891.40	74 916.00	-	374 385.78	111 043.45	-	(36 127.45)
Yugoslavia	100 099.00	-	241 891.40	107 690.00	-	220 228.00	-	121 762.40	107 690.00
European Community	-	-	1 308 188.20	83 340.00	-	1 308 188.20	-	-	83 340.00
Subtotal	2 204 298.38	-	7 355 472.10	3 333 561.00	-	6 907 233.80	112 487.63	2 652 536.68	3 221 073.37
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)									
Afghanistan	82.00	-	324.00	-	-	244.00	-	162.00	-
Algeria	1 856.00	-	4 530.00	-	-	4 122.00	-	2 264.00	-
Argentina	29 712.32	-	20 062.00	-	-	-	-	49 774.32	-
Australia	-	-	53 716.00	-	-	53 716.00	-	-	-
Austria	-	-	23 946.00	-	-	23 946.00	-	-	-
Bahamas	-	-	324.00	-	-	486.00	-	-	(162.00)
Bangladesh	-	(212.02)	648.00	-	648.00	-	243.00	-	(455.02)
Belgium	-	-	38 184.00	-	-	38 184.00	-	-	-
Belize	82.00	-	324.00	-	-	406.00	-	-	-
Benin	281.00	-	324.00	-	-	-	-	605.00	-
Bolivia	0.21	-	324.00	-	-	-	-	324.21	-
Botswana	-	-	324.00	-	-	324.00	-	-	-
Brazil	11 271.00	-	45 302.00	-	-	33 922.00	-	22 651.00	-
Burundi	-	-	189.00	-	-	189.00	-	-	-
Cameroon	120.59	(0.30)	324.00	-	-	-	-	444.29	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Canada	3 919.37	-	99 018.00	-	-	102 937.37	-	-	-
Central African Republic	-	-	324.00	-	-	162.00	-	162.00	-
Chad	-	-	108.00	-	-	-	-	108.00	-
Chile	567.00	-	2 266.00	-	-	1 700.00	-	1 133.00	-
China	6 511.00	-	25 646.00	-	-	32 157.00	-	-	-
Colombia	-	-	4 206.00	-	-	2 103.00	-	2 103.00	-
Congo	74.49	-	324.00	-	-	-	-	398.49	-
Costa Rica	399.07	-	648.00	8 381.09	-	1 047.07	8 381.09	-	-
Cyprus	-	-	648.00	-	-	648.00	-	-	-
Denmark	-	-	23 298.00	-	-	23 298.00	-	-	-
Dominican Republic	182.00	-	970.00	-	-	1 152.00	-	-	-
Ecuador	-	-	969.70	485.00	2.43	1 452.27	-	-	-
Egypt	-	-	2 266.00	-	-	1 133.00	-	1 133.00	-
El Salvador	34.00	-	324.00	-	-	-	-	358.00	-
Ethiopia	-	-	81.00	-	-	81.00	-	-	-
Finland	-	-	16 180.00	-	-	16 180.00	-	-	-
France	-	-	282 548.76	-	-	282 548.76	-	-	-
Gabon	-	-	323.00	-	-	-	-	323.00	-
Gambia	158.35	-	324.00	-	-	464.00	-	18.35	-
German Democratic Republic	72 567.66	-	43 038.00	-	-	-	-	115 605.66	-
Germany, Federal Republic of	-	-	267 286.00	-	-	267 286.00	-	-	-
Ghana	162.00	-	324.00	-	-	402.79	-	83.21	-
Guatemala	-	-	648.00	-	-	324.00	-	324.00	-
Guinea	312.00	-	324.00	-	-	-	-	636.00	-
Guyana	-	-	323.36	-	82.00	79.36	-	162.00	-
Honduras	207.00	-	324.00	-	-	369.00	-	162.00	-
Hungary	4 296.00	-	7 118.00	-	-	11 414.00	-	-	-
India	-	-	11 326.00	-	-	5 663.00	-	5 663.00	-
Indonesia	-	-	4 530.00	-	962.00	1 303.00	-	2 265.00	-
Iran (Islamic Republic of)	4 823.90	-	20 386.00	-	-	9 404.00	-	15 805.90	-
Israel	1 864.00	-	3 728.00	-	-	5 592.00	-	-	-
Italy	-	-	122 640.00	-	-	116 820.00	-	5 820.00	-
Japan	-	-	350 772.00	-	-	350 772.00	-	-	-
Jordan	-	-	324.00	-	-	324.00	-	-	-
Kenya	164.00	-	324.00	-	-	158.86	-	329.14	-
Liberia	-	-	324.00	-	-	162.00	-	162.00	-
Liechtenstein	-	-	324.00	-	-	324.00	-	-	-
Luxembourg	-	-	1 618.00	-	42.00	1 576.00	-	-	-
Madagascar	-	-	324.00	-	101.37	60.63	-	162.00	-
Malawi	-	-	324.00	-	-	810.00	-	-	(486.00)

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (continued)									
Malaysia	-	-	3 236.00	-	-	3 236.00	-	-	-
Malta	-	-	74.00	-	-	74.00	-	-	-
Mauritius	156.00	-	324.00	-	-	480.00	-	-	-
Monaco	-	-	324.00	-	-	324.00	-	-	-
Morocco	-	-	1 618.00	-	-	809.00	-	809.00	-
Mozambique	82.00	-	324.00	-	-	244.00	-	162.00	-
Nepal	-	-	324.00	-	-	324.00	-	-	-
Netherlands	-	-	56 304.00	-	-	56 304.00	-	-	-
New Zealand	-	-	1 618.00	-	-	1 618.00	-	-	-
Nicaragua	312.00	-	324.00	-	-	162.00	-	474.00	-
Niger	32.97	-	324.00	-	-	-	-	356.97	-
Nigeria	3 080.00	-	6 148.00	-	-	10 997.91	-	-	(1 769.91)
North West Territories (provincial government of Canada)	-	-	138 701.33	-	-	138 701.33	-	-	-
Norway	-	-	17 474.00	-	4 135.00	13 339.00	-	-	-
Pakistan	1.59	-	1 942.82	-	-	1 944.41	-	-	-
Panama	-	-	648.00	-	476.00	-	-	172.00	-
Papua New Guinea	-	-	324.00	-	81.44	404.56	-	-	(162.00)
Paraguay	261.46	-	648.00	-	-	-	-	909.46	-
Peru	2 510.38	-	2 266.00	-	-	567.00	-	4 209.38	-
Philippines	-	-	3 236.00	-	1 203.32	1 142.82	-	889.86	-
Portugal	-	-	5 824.00	-	-	5 824.00	-	-	-
Rwanda	-	-	324.00	-	0.40	161.60	-	162.00	-
Saint Lucia	84.00	-	324.00	-	-	408.00	-	-	-
Saint Kitts and Nevis	-	-	-	-	-	-	-	-	-
Saint Vincent and the Grenadines	-	-	135.00	-	-	-	-	135.00	-
Senegal	21.66	-	324.00	-	-	-	-	345.66	-
Seychelles	82.00	-	324.00	-	-	406.00	99.29	-	(99.29)
Singapore	683.00	-	3 236.00	-	-	3 919.00	-	-	-
Somalia	150.00	-	324.00	-	-	-	-	474.00	-
South Africa	-	-	14 238.00	-	-	14 238.00	-	-	-
Spain	-	-	65 688.00	-	-	32 834.00	-	32 854.00	-
Sri Lanka	-	-	324.00	324.00	-	324.00	324.00	-	-
Sudan	-	-	324.00	-	-	-	-	324.00	-
Suriname	82.00	-	324.00	-	-	-	-	406.00	-
Sweden	-	-	40 448.00	-	-	40 448.00	-	-	-
Switzerland	-	-	74 255.99	-	-	74 255.99	-	-	-
Thailand	-	-	2 912.00	-	-	2 912.00	-	-	-
Togo	58.00	-	324.00	-	-	192.73	-	189.27	-
Trinidad and Tobago	856.00	-	1 294.00	-	-	2 150.00	-	-	-
Tunisia	-	-	969.38	-	40.38	444.00	-	485.00	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (concluded)									
Union of Soviet Socialist Republics	562 119.40	-	330 062.00	-	-	-	-	892 181.40	-
United Arab Emirates	7 081.40	(7 081.40)	-	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	-	-	224 990.81	-	-	224 990.81	-	-	-
United Republic of Tanzania	-	-	324.00	-	-	260.00	-	64.00	-
United States of America	92 854.00	-	808 974.00	-	-	820 000.00	-	81 828.00	-
Uruguay	-	-	1 294.00	-	-	1 294.00	-	-	-
Vanuatu	-	-	34.00	-	-	-	-	34.00	-
Venezuela	4 237.70	-	19 416.00	-	-	14 167.00	-	9 486.70	-
Zaire	82.00	-	324.00	-	-	82.00	-	324.00	-
Zambia	-	-	324.00	-	-	-	-	324.00	-
Zimbabwe	-	-	648.00	-	-	648.00	-	-	-
Subtotal	814 474.52	(7 293.72)	3 320 136.15	9 190.09	7 774.34	2 866 078.27	9 047.38	1 256 741.27	(3 134.22)
Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme									
Anguilla	-	-	-	-	-	-	-	-	-
Antigua and Barbuda	16 450.00	-	16 450.00	-	-	-	-	32 900.00	-
Aruba	-	-	15 000.00	-	-	-	-	15 000.00	-
Bahamas	-	-	16 450.00	-	-	16 450.00	-	-	-
Barbados	16 341.72	-	16 450.54	-	-	32 792.26	-	-	-
Belize	8 500.00	-	15 000.00	-	-	23 500.00	-	-	-
British Virgin Islands	5 500.00	-	11 000.00	-	-	11 000.00	-	5 500.00	-
Cayman Islands	-	-	9 000.00	-	-	9 000.00	-	-	-
Colombia	7 698.38	-	30 940.00	-	-	45 076.62	-	-	(6 438.24)
Costa Rica	53 694.00	-	17 898.00	-	-	13 776.36	-	57 815.64	-
Cuba	[illegible] 949.53	0.35	30 940.00	-	-	32 707.25	-	25 182.63	-
Dominica	-	-	16 450.00	-	-	-	-	16 450.00	-
Dominican Republic	58 041.00	-	19 347.00	-	-	-	-	77 388.00	-
France	-	-	375 000.00	-	-	375 000.00	-	-	-
Grenada	43 350.00	(0.28)	16 450.00	-	-	-	-	59 799.72	-
Guatemala	53 694.00	-	17 898.00	-	-	-	-	71 592.00	-
Guyana	49 350.00	-	16 449.96	-	-	65 799.96	-	-	-
Haiti	49 350.00	-	16 450.00	-	-	16 450.00	-	49 350.00	-
Honduras	32 900.00	-	16 450.00	-	-	-	-	49 350.00	-
Jamaica	50 000.00	-	25 000.00	-	-	9 966.00	-	65 034.00	-
Mexico	53 950.00	-	80 000.00	-	-	99 549.17	-	34 400.83	-
Montserrat	15 000.00	-	5 000.00	-	-	-	-	20 000.00	-
Netherlands Antilles	75 000.00	-	16 450.00	-	-	-	-	91 450.00	-
Nicaragua	49 350.00	-	16 450.00	-	-	49 319.10	-	16 480.90	-
Panama	2 368.00	-	17 898.00	-	-	-	-	20 266.00	-

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme (concluded)									
Saint Kitts and Nevis	6 319.34	-	5 000.00	-	-	7 500.00	-	3 819.34	-
Saint Lucia	23 500.00	-	15 000.00	-	-	38 500.00	-	-	-
Saint Vincent and the Grenadines	11 750.00	-	15 000.00	-	-	11 750.00	-	15 000.00	-
Suriname	24 672.00	-	16 450.00	-	-	-	-	41 122.00	-
Trinidad and Tobago	15 347.00	-	19 347.00	-	-	8 333.33	-	26 360.67	-
Turks and Caicos Islands	6 732.00	(6 732.00)	9 000.00	-	-	4 500.00	-	4 500.00	-
United States of America	-	-	-	-	-	-	-	-	-
Venezuela	-	-	230 000.00	-	-	218 150.82	-	11 849.18	-
Subtotal	755 806.97	(6 731.93)	1 144 218.50	-	-	1 089 120.87	-	810 610.91	(6 438.24)
Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region									
Angola	167 400.00	(37 200.00)	-	-	-	130 200.00	55 800.00	-	(55 800.00)
Benin	111 600.00	(37 200.00)	-	-	-	-	-	74 400.00	-
Cameroon	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Cape Verde	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Congo	135 424.58	(37 200.00)	-	-	-	-	-	98 224.58	-
Côte d'Ivoire	102 927.49	(61 600.00)	-	-	-	-	-	41 327.49	-
Equatorial Guinea	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Gabon	147 508.25	(49 400.00)	-	-	-	-	-	98 108.25	-
Gambia	151 990.00	(37 199.58)	-	-	-	-	-	114 790.42	-
Ghana	214 482.00	(61 600.13)	-	-	-	-	-	152 881.87	-
Guinea	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Guinea-Bissau	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Liberia	167 400.00	(37 200.00)	-	-	-	33 000.00	-	97 200.00	-
Mauritania	167 400.00	(37 200.00)	-	-	-	-	-	130 200.00	-
Nigeria	955 306.86	(220 100.00)	-	-	-	92 842.78	-	642 364.08	-
Sao Tome and Principe	74 400.00	(37 200.00)	-	-	-	-	-	37 200.00	-
Senegal	83 575.73	(37 200.38)	-	-	-	44 602.05	-	1 773.30	-
Sierra Leone	167 400.00	(37 200.00)	-	-	-	-		130 200.00	-
Togo	152 672.46	(37 200.00)	-	-	-	112 132.79	-	3 339.67	-
Zaire	222 300.00	(49 400.00)	-	-	-	-	-	172 900.00	-
Subtotal	3 858 787.37	(1 000 100.09)	-	-	-	412 777.62	55 800.00	2 445 909.66	(55 800.00)
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals									
Benin	200.00	-	250.00	426.00	-	-	-	450.00	426.00
Cameroon	200.00	-	250.00	426.00	-	-	-	450.00	426.00
Chile	485.00	-	1 405.00	2 987.00	-	970.00	-	920.00	2 987.00
Denmark	-	-	14 516.00	30 723.00	-	14 516.00	-	-	30 723.00
Egypt	970.00	-	1 411.00	2 986.00	-	-	-	2 381.00	2 986.00

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals (concluded)									
Finland	-	-	6 750.00	21 762.00	-	6 750.00	-	-	21 762.00
Germany, Federal Republic of	46 225.00	-	114 685.00	243 730.00	-	160 910.00	-	-	243 730.00
Ghana	-	-	225.00	426.00	-	-	-	225.00	426.00
Hungary	3 050.00	-	4 436.00	9 388.00	-	4 436.00	-	3 050.00	9 388.00
India	4 850.00	-	7 056.00	14 936.00	-	7 275.00	-	4 631.00	14 936.00
Ireland	-	-	3 630.00	7 681.00	-	3 630.00	-	-	7 681.00
Israel	3 050.00	-	4 435.00	9 388.00	-	-	-	7 485.00	9 388.00
Italy	52 528.00	-	76 411.00	161 723.00	-	-	-	128 939.00	161 723.00
Luxembourg	-	-	1 009.00	2 134.00	-	767.00	-	242.00	2 134.00
Mali	25.00	-	250.00	426.00	-	125.00	-	150.00	426.00
Netherlands	12 057.00	-	35 080.00	74 247.00	-	47 137.00	-	-	74 247.00
Niger	200.00	-	250.00	426.00	-	300.00	-	150.00	426.00
Nigeria	1 317.00	-	3 835.00	8 107.00	-	5 152.00	-	-	8 107.00
Norway	-	-	10 887.00	23 042.00	-	10 887.00	-	-	23 042.00
Pakistan	35.00	-	1 211.00	2 560.00	-	1 746.00	-	-	2 560.00
Panama	-	-	175.00	858.00	-	-	-	175.00	858.00
Portugal	2 496.00	-	3 630.00	7 681.00	-	4 878.00	-	1 248.00	7 681.00
Senegal	-	-	208.00	426.00	-	-	-	208.00	426.00
Somalia	200.00	-	250.00	426.00	-	-	-	450.00	426.00
Spain	17 665.00	-	40 928.00	86 622.00	-	58 593.00	-	-	86 622.00
Sweden	8 662.00	-	25 201.00	53 338.00	-	33 863.00	-	-	53 338.00
Tunisia	87.00	-	605.00	1 283.00	-	692.00	-	-	1 283.00
United Kingdom of Great Britain and Northern Ireland	-	-	97 982.00	207 381.00	-	97 982.00	-	-	207 381.00
European Community	-	-	21 000.00	22 000.00	10 000.00	11 000.00	-	-	22 000.00
Subtotal	154 302.00	-	477 961.00	997 539.00	10 000.00	471 109.00	-	151 154.00	997 539.00
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer									
Belgium	-	-	-	21 460.00	-	-	-	-	21 460.00
Byelorussian Soviet Socialist Republic	-	-	-	6 053.00	-	-	-	-	6 053.00
Canada	-	-	-	56 679.00	-	-	-	-	56 679.00
Denmark	-	-	-	12 656.00	-	-	7 077.00	-	5 579.00
Finland	-	-	-	9 355.00	-	-	-	-	9 355.00
France	-	-	-	114 642.00	-	-	-	-	114 642.00
German Democratic Republic	-	-	-	25 496.00	-	-	-	-	25 496.00
Germany, Federal Republic of	-	-	-	148 209.00	-	-	82 875.00	-	65 334.00
Greece	-	-	-	7 337.00	-	-	-	-	7 337.00
Hungary	-	-	-	3 852.00	-	-	2 154.00	-	1 698.00

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (concluded)									
Ireland	-	-	-	3 301.00	-	-	-	-	3 301.00
Italy	-	-	-	73 188.00	-	-	-	-	73 188.00
Japan	-	-	-	208 739.00	-	-	-	-	208 739.00
Mexico	-	-	-	17 242.00	-	-	-	-	17 242.00
Netherlands	-	-	-	30 266.00	-	-	-	-	30 266.00
New Zealand	-	-	-	4 403.00	-	-	-	-	4 403.00
Nigeria	-	-	-	3 668.00	-	-	-	-	3 668.00
Norway	-	-	-	10 088.00	-	-	-	-	10 088.00
Portugal	-	-	-	3 301.00	-	-	-	-	3 301.00
Singapore	-	-	-	2 017.00	-	-	-	-	2 017.00
Spain	-	-	-	35 768.00	-	-	-	-	35 768.00
Sweden	-	-	-	22 195.00	-	-	-	-	22 195.00
Switzerland	-	-	-	19 810.00	-	-	-	-	19 810.00
Thailand	-	-	-	1 835.00	-	-	-	-	1 835.00
Ukrainian Soviet Socialist Republic	-	-	-	22 928.00	-	-	-	-	22 928.00
Union of Soviet Socialist Republics	-	-	-	183 243.00	-	-	-	-	183 243.00
United Kingdom of Great Britain and Northern Ireland	-	-	-	89 145.00	-	-	-	-	89 145.00
United States of America	-	-	-	395 000.00	-	-	65 000.00	-	330 000.00
Venezuela	-	-	-	10 455.00	-	-	-	-	10 455.00
European Community	-	-	-	39 501.00	-	-	-	-	39 501.00
Subtotal	-	-	-	1 581 832.00	-	-	157 106.00	-	1 424 726.00
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer									
Australia	-	-	-	13 909.00	-	-	5 229.00	-	8 680.00
Austria	-	-	-	6 556.00	-	-	-	-	6 556.00
Belgium	-	-	-	10 365.00	-	-	-	-	10 365.00
Byelorussian Soviet Socialist Republic	-	-	-	2 923.00	-	-	-	-	2 923.00
Canada	-	-	-	27 375.00	-	-	-	-	27 375.00
Denmark	-	-	-	6 113.00	-	-	-	-	6 113.00
Finland	-	-	-	4 519.00	-	-	-	-	4 519.00
France	-	-	-	55 370.00	-	-	-	-	55 370.00
German Democratic Republic	-	-	-	11 340.00	-	-	-	-	11 340.00
Germany, Federal Republic of	-	-	-	71 582.00	-	-	26 911.00	-	44 671.00

SCHEDULE 3.1 (continued)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Vienna Convention on the Protection of the Ozone Layer (concluded)									
Greece	-	-	-	3 543.00	-	-	-	-	3 543.00
Hungary	-	-	-	1 860.00	-	-	699.00	-	1 161.00
Ireland	-	-	-	1 595.00	-	-	-	-	1 595.00
Italy	-	-	-	35 348.00	-	-	-	-	35 348.00
Japan	-	-	-	100 819.00	-	-	-	-	100 819.00
Liechtenstein	-	-	-	1 000.00	-	-	-	-	1 000.00
Mexico	-	-	-	8 328.00	-	-	-	-	8 328.00
Netherlands	-	-	-	14 618.00	-	-	-	-	14 618.00
New Zealand	-	-	-	2 126.00	-	-	-	-	2 126.00
Nigeria	-	-	-	1 772.00	-	-	-	-	1 772.00
Norway	-	-	-	4 873.00	-	-	-	-	4 873.00
Portugal	-	-	-	1 595.00	-	-	-	-	1 595.00
Singapore	-	-	-	974.00	-	-	-	-	974.00
Spain	-	-	-	17 276.00	-	-	-	-	17 276.00
Sweden	-	-	-	10 720.00	-	-	-	-	10 720.00
Switzerland	-	-	-	9 568.00	-	-	-	-	9 568.00
Ukrainian Soviet Socialist Republic	-	-	-	11 074.00	-	-	-	-	11 074.00
Union of Soviet Socialist Republics	-	-	-	88 504.00	-	-	-	-	88 504.00
United Kingdom of Great Britain and Northern Ireland	-	-	-	43 056.00	-	-	-	-	43 056.00
United States of America	-	-	-	197 500.00	-	-	60 000.00	-	137 500.00
Venezuela	-	-	-	5 049.00	-	-	-	-	5 049.00
European Community	-	-	-	19 750.00	-	-	-	-	19 750.00
Subtotal	-	-	-	791 000.00	-	-	92 839.00	-	698 161.00
Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean									
Argentina	-	-	-	40 000.00	-	-	-	-	40 000.00
Bolivia	-	-	-	10 000.00	-	-	-	-	10 000.00
Brazil	-	-	-	40 000.00	-	-	-	-	40 000.00
Chile	-	-	-	20 000.00	-	-	-	-	20 000.00
Colombia	-	-	-	40 000.00	-	-	6 000.00	-	34 000.00
Costa Rica	-	-	-	10 000.00	-	-	-	-	10 000.00
Cuba	-	-	-	20 000.00	-	-	3 000.00	-	17 000.00
Dominican Republic	-	-	-	15 000.00	-	-	10 000.00	-	5 000.00
Ecuador	-	-	-	20 000.00	-	-	-	-	20 000.00
El Salvador	-	-	-	10 000.00	-	-	-	-	10 000.00

SCHEDULE 3.1 (concluded)

Countries	Unpaid pledges as at 1 January 1988	Adjustments to prior years' pledges	Pledges and adjustments for 1988 and 1989	Pledges for future years	Collections in prior years for 1988-1989 and future years	Collections in 1988-1989 for 1989 and prior years	Collections in 1988-1989 for future years	Unpaid pledges for 1989 and prior years	Unpaid pledges for future years
Trust Fund for the Regional Environmental Training Network on Latin America and the Caribbean (concluded)									
Guatemala	-	-	-	10 000.00	-	-	-	-	10 000.00
Honduras	-	-	-	10 000.00	-	-	-	-	10 000.00
Mexico	-	-	-	70 000.00	-	-	50 000.00	-	20 000.00
Nicaragua	-	-	-	10 000.00	-	-	-	-	10 000.00
Panama	-	-	-	20 000.00	-	-	-	-	20 000.00
Paraguay	-	-	-	10 000.00	-	-	-	-	10 000.00
Peru	-	-	-	20 000.00	-	-	-	-	20 000.00
Uruguay	-	-	-	10 000.00	-	-	5 000.00	-	5 000.00
Venezuela	-	-	-	40 000.00	-	-	6 000.00	-	34 000.00
Subtotal	-	-	-	425 000.00	-	-	80 000.00	-	345 000.00
Regional Fund for the Protection and Development of the Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates (Kuwait Action Plan)									
Kuwait	-	-	50 000.00	-	-	50 000.00	-	-	-
Subtotal	-	-	50 000.00	-	-	50 000.00	-	-	-
Regional Trust Fund for the East African Region									
Comoros	27 200.00	-	-	-	-	-	-	27 200.00	-
France	78 000.00	-	-	-	-	-	-	78 000.00	-
Kenya	81 602.00	-	-	-	-	-	-	81 602.00	-
Madagascar	40 801.00	-	-	-	-	-	-	40 801.00	-
Mauritius	54 401.00	-	-	-	-	-	-	54 401.00	-
Mozambique	81 602.00	-	-	-	-	-	-	81 602.00	-
Seychelles	27 200.00	-	-	-	-	27 200.00	-	-	-
Somalia	27 200.00	-	-	-	-	27 200.00	-	-	-
United Republic of Tanzania	81 602.00	-	-	-	-	-	-	81 602.00	-
Subtotal	499 608.00	-	-	-	-	54 400.00	-	445 208.00	-
Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas									
Indonesia	33 000.00	-	66 000.00	-	-	99 000.00	-	-	-
Malaysia	18 700.00	-	37 400.00	-	-	56 100.00	-	-	-
Philippines	19 000.00	-	41 800.00	-	-	19 932.62	-	40 867.38	-
Singapore	-	-	2 200.00	-	-	2 200.00	-	-	-
Thailand	19 000.00	3 800.00	41 800.00	-	-	43 700.00	-	20 900.00	-
Subtotal	89 700.00	3 800.00	189 200.00	-	-	220 932.62	-	61 767.38	-
Grand total	8 376 977.24	(1 010 325.74)	12 536 987.75	7 138 122.09	17 774.34	12 071 652.18	507 280.01	7 823 927.90	6 621 126.91

STATEMENT IV.1

UNEP TECHNICAL CO-OPERATION TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

	Andean ecosystems (Federal Republic of Germany)	Climate change (Nether-lands)	Material management (Sweden)	Clearing house mechanism (Norway)	Consult-ancies to developing countries (Finland)	Provision of experts to SADCC a/ (Finland)	Environ-mental health hazards (Federal Republic of Germany)	Environ-mental awareness and machinery (Federal Republic of Germany)	Ozone secretariat (United States of America)	Vienna Convention and Montreal Protocol (Finland)	GRID b/ Centre in Arendal (Norway)	Experts to UNEP GRID (Denmark and Finland)	Total 1988-1989	Total 1986-1987
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Income														
Income from pledged contributions	-	89 653	317 955	-	152 469	242 587	-	222 087	70 329	-	70 423	295 687	1 461 190	1 738 211
Interest income	110 760	3 980	30 381	4 687	16 377	21 663	27 373	25 866	1 379	12 046	-	26 817	281 329	172 187
Miscellaneous income	-	-	-	-	-	228	-	-	-	-	-	-	228	157
Gain on exchange	-	-	6	-	-	-	-	-	-	-	-	-	6	-
Total income	110 760	93 633	348 342	4 687	168 846	264 478	27 373	247 953	71 708	12 046	70 423	322 504	1 742 753	1 910 555
Expenditure														
Staff and other personnel costs	81 131	64 236	1 332	-	10 000	190 650	-	-	32 980	-	4 758	341 764	726 851	134 379
Consultants	13 561	-	30 925	-	89 377	-	59 519	33 669	-	-	2 272	-	229 323	65 812
Travel	7 488	6 069	3 251	-	1 709	10 450	16 091	588	-	-	12 290	-	57 936	11 790
Contractual services	2 399	-	186 617	-	18 555	-	-	100 614	-	-	7 888	-	316 073	199 843
Meetings and conferences	39 627	-	5 000	-	10 567	-	99 211	-	-	-	-	-	154 405	22 746
Acquisitions	47 457	-	2 753	-	117	-	-	-	-	-	4 165	-	54 492	43 554
Rentals	-	-	-	-	-	-	-	-	-	-	10 804	-	10 804	-
Operating expenses	10 488	-	-	-	-	-	-	-	-	-	-	-	10 488	17 883
Reporting costs	1 879	-	7 237	-	1 302	-	2 679	-	-	-	2 817	-	15 914	297
UNEP participation costs	292 265	-	28 113	-	-	-	-	-	-	-	-	-	320 378	[illegible] 342
Sundry	15 381	-	3 162	-	2 482	-	1 222	-	-	-	20 392	-	42 639	[illegible] 126
Hospitality	-	-	-	-	-	-	2 000	-	-	-	-	-	2 000	-
Loss on exchange	22 090	-	-	-	-	-	-	1 585	-	-	-	-	23 675	1 415
Programme support costs (statement V.1)	66 518	8 437	34 891	-	17 434	24 132	23 494	17 533	3 958	-	8 500	41 012	245 909	92 080
Total expenditure	600 284	78 742	303 281	-	151 543	225 232	204 216	153 989	36 938	-	73 886	382 776	2 210 887	812 267
Excess of income over expenditure	(489 524)	14 891	45 061	4 687	17 303	39 246	(176 843)	93 964	34 770	12 046	(3 463)	(60 272)	(468 134)	1 098 288

II. Combined statement of assets and liabilities as at 31 December 1989

Assets														
Cash at banks (schedule 2.1)	371 081	18 075	288 013	7 022	159 740	161 651	72 338	277 387	41 554	2 176 869	7 423	198 635	3 779 788	1 860 928
Pledged contributions unpaid	-	-	-	-	-	-	-	-	-	-	-	-	-	75 075
Accounts receivable	2 348	19	1 152	-	-	2 752	524	-	-	-	-	12 824	19 619	10 176
Accrued interest	2 715	184	1 820	-	1 036	1 124	525	1 472	262	11 216	-	1 278	21 632	9 051
Due from Fund of UNEP	-		-	-	-	-	-	-	-	-	-	-	-	34 041
Deferred charges (note 5)	-	-	-	-	-	4 784	-	-	-	-	-	5 316	10 100	8 221
Advances to supporting organizations	22 634	-	-	-	-	-	-	-	-	-	-	-	22 634	4 112
Total assets	398 778	18 278	290 985	7 022	160 776	170 311	73 387	278 859	41 816	2 188 085	7 423	218 053	3 853 773	2 001 604
Liabilities														
Accounts payable	11 450	2 760	1 264	-	3 077	238	4 678	15 548	54	-	8 500	13 358	60 927	25 885
Deferred contributions	-	-	-	-	-	-	-	61 221	-	2 176 039	-	-	2 237 260	102 765
Unliquidated obligations	27 722	627	135 586	-	38 046	14 475	33 422	7 513	146	-	-	3 774	261 311	133 184
Due to Fund of UNEP (note 6)	5 736	-	35 538	-	14 999	2	22 517	100 613	6 846	-	2 386	4 269	192 906	117 623
Advances by supporting organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	46 038
Total liabilities	44 908	3 387	172 388	-	56 122	14 715	60 617	184 895	7 046	2 176 039	10 886	21 401	2 752 404	425 495

STATEMENT IV.1 (concluded)

	Andean ecosystems (Federal Republic of Germany) (1)	Climate change (Netherlands) (2)	Material management (Sweden) (3)	Clearing house mechanism (Norway) (4)	Consultancies to developing countries (Finland) (5)	Provision of experts to SADCC a/ (Finland) (6)	Environmental health hazards (Federal Republic of Germany) (7)	Environmental awareness and machinery (Federal Republic of Germany) (8)	Ozone secretariat (United States of America) (9)	Vienna Convention and Montreal Protocol (Finland) (10)	GRID b/ Centre in Arendal (Norway) (11)	Experts to UNEP GRID (Denmark and (Finland) (12)	Total 1989	Total 1987
Fund balance														
Balance available 1 January	843 394	-	73 536	2 335	87 351	116 350	189 613	-	-	-	-	256 924	1 569 503 c/	477 821
Adjustment to prior year's income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Excess of income over expenditure	(489 524)	14 891	45 061	4 687	17 303	39 246	(176 843)	93 964	34 770	12 046	(3 463)	(60 272)	(468 134)	1 098 288
Balance available 31 December	353 870	14 891	118 597	7 022	104 654	155 596	12 770	93 964	34 770	12 046	(3 463)	196 652	1 101 369	1 576 109
Total liabilities and fund balance	398 778	18 278	290 985	7 022	160 776	170 311	73 387	278 859	41 816	2 188 085	7 423	218 053	3 853 773	2 001 604

a/ Secretariat of the Southern African Development Co-ordination Conference.

b/ Global Resource Information Data Base.

c/ This excludes the 31 December 1987 Fund balance of $6,606 in respect of the Technical Co-operation Trust Fund for provision of short-term experts to developing countries, refunded to the donor on the closure of the Trust Fund.

(1) Technical Assistance Trust Fund for an integrated pilot project on environmental management and protection of Andean eco-systems.

(2) Trust Fund to provide experts to UNEP policy response options related to climate change.

(3) Establishment of a network for industrial environmental and raw material management.

(4) Trust Fund to support the clearing house mechanism through provision of consultancies on strategies for dealing with serious environment problems.

(5) Trust Fund to provide consultancies to developing countries.

(6) Trust Fund to provide experts to the secretariat of the Southern African Development Co-ordination Conference.

(7) Trust Fund for the control of environmental health hazards and promotion of chemical safety.

(8) Trust Fund for activities in developing countries on environmental awareness and machinery.

(9) Trust Fund to provide experts to UNEP ozone secretariat.

(10) Trust fund for protection of the ozone layer under the Vienna Convention and Montreal Protocol.

(11) Trust Fund for the establishment of a Global Resource Information Data Base Centre in Arendal, Norway.

(12) Trust Fund to provide experts to the UNEP GRID (Global Resource Information Data Base).

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT IV.2

OTHER TRUST FUNDS: UNEP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY THE GOVERNMENTS OF DENMARK, FINLAND, THE FEDERAL REPUBLIC OF GERMANY, JAPAN, THE NETHERLANDS, NORWAY AND SWEDEN

(United States dollars)

I. Combined statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	Denmark	Norway	Germany, Federal Republic of	Japan	Netherlands	Finland	Sweden	Total 1988-1989	Total 1986-1987
Income									
Contributions from Governments	198 372	96 326	130 900	668 449	174 389	81 966	206 267	1 556 669	727 312
Interest income	15 680	18 627	26 080	56 428	13 110	5 764	6 910	142 599	41 541
Miscellaneous income	458	-	164	30	-	-	-	652	198
Gain on exchange	-	-	-	165	-	-	-	165	-
Total income	214 510	114 953	157 144	725 072	187 499	87 730	213 177	1 700 085	769 051
Expenditure									
Staff and other personnel costs	210 007	99 576	161 208	598 974	88 566	48 596	64 598	1 271 525	454 846
Travel	10 426	8 266	12 499	9 682	3 730	2 139	-	46 742	9 905
Sundry	-	-	-	-	-	-	-	-	224
Loss on exchange	-	-	-	-	-	-	-	-	14
Programme support costs (statement V.1)	26 452	12 941	20 845	73 039	11 075	6 088	7 752	158 192	55 796
Total expenditure	246 885	120 783	194 552	681 695	103 371	56 823	72 350	1 476 459	520 785
Excess of income over expenditure	(32 375)	(5 830)	(37 408)	43 377	84 128	30 907	140 827	223 626	248 266

STATEMENT IV.2 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1989

	Denmark	Norway	Germany, Federal Republic of	Japan	Netherlands	Finland	Sweden	Total 1988-1989	Total 1986-1987
Assets									
Cash at banks (schedule 2.1)	112 800	83 414	257 288	398 220	137 765	116 082	169 967	1 275 536	466 783
Accrued interest	694	557	901	2 042	938	506	1 016	6 654	1 890
Accounts receivable	1 385	2 267	3 534	5 629	4 785	-	1 846	19 446	2 071
Due from Fund of UNEP (note 7)	1 851	-	1 499	-	-	-	-	3 350	-
Total assets	116 730	86 238	263 222	405 891	143 488	116 588	172 829	1 304 986	470 744
Liabilities									
Accounts payable	872	319	267	21 003	2 916	2 480	432	28 289	7 314
Due to Fund of UNEP (note 6)	-	1	-	15 054	648	13	17 467	33 183	25 460
Deferred contributions	122 329	-	150 000	164 740	49 338	75 247	-	561 654	-
Unliquidated obligations	3 763	3 693	4 850	3 833	6 458	7 941	14 103	44 641	24 377
Total liabilities	126 964	4 013	155 117	204 630	59 360	85 681	32 002	667 767	57 151
Fund balance									
Balance available 1 January	22 141	88 055	145 513	157 884	-	-	-	413 593	165 327
Add: Excess of income over expenditure	(32 375)	(5 830)	(37 408)	43 377	84 128	30 907	140 827	223 626	248 266
Balance available 31 December	(10 234)	82 225	108 105	201 261	84 128	30 907	140 827	637 219	413 593
Total liabilities and fund balance	116 730	86 238	263 222	405 891	143 488	116 588	172 829	1 304 986	470 744

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT IV.3

OTHER TRUST FUNDS: INTERNATIONAL PRIZES IN THE FIELD OF THE ENVIRONMENT

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Interest income	251 391	255 406
Total income	251 391	255 406
Expenditure		
Administrative support personnel	-	4 521
Travel	5 805	8 559
Meetings and conferences	65 235	57 860
Reporting costs	-	5 790
Sundry	6 409	12 481
Hospitality	2 141	-
Programme support costs (statement V.1)	10 347	11 597
Prize award	100 000	100 000
Total expenditure	189 937	200 808
Excess of income over expenditure	61 454	54 598

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash at bank (schedule 2.1)	27 235	134 218
Investments (schedule 2.1)	1 231 500	1 005 000
Accrued interest	12 839	72 706
Accounts receivable	1 003	651
Total assets	1 272 577	1 212 575

STATEMENT IV.3 (concluded)

	1989	1987
Liabilities		
Accounts payable	-	27
Due to Fund of UNEP	-	2 973
Unliquidated obligations	2 720	1 172
Total liabilities	2 720	4 172
Fund balance		
Balance available 1 January	1 208 403	1 153 805
Add: Excess of income over expenditure	61 454	54 598
Balance available 31 December	1 269 857	1 208 403
Total liabilities and fund balance	1 272 577	1 212 575

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT V.1

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Interest income	237 868	126 271
Programme support costs: UNEP general trust funds (statement III)	1 550 972	1 312 983
Programme support costs: UNEP technical co-operation trust funds (statement IV.1)	245 909	92 080
Programme support costs: UNEP Junior Professional Officers Programme (statement IV.2)	158 192	55 796
Programme support costs: international prizes in the field of the environment (statement IV.3)	10 347	11 597
Miscellaneous income	8 312	-
Total income	2 211 600	1 598 727
Expenditure		
Established posts	845 577	471 927
General temporary assistance	51 260	189 314
Overtime and night differential	627	-
Staff and other personnel costs	353 569	364 320
Travel	38 420	27 501
Operating expenses	2 677	89
Acquisitions	-	80 545
Fellowships, grants and contributions	67 376	60 492
Total expenditure	1 359 506	1 194 188
Excess of income over expenditure	852 094	404 539

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash (schedule 2.1)	2 027 455	1 076 323
Accrued interest	13 115	5 270
Accounts receivable	278 637	475 469
Total assets	2 319 207	1 557 062

STATEMENT V.1 (concluded)

	1989	1987
Liabilities		
Accounts payable	58 187	50 300
Unliquidated obligations	11 240	125 476
Due to Fund of UNEP (note 6)	75 462	93 349
Total liabilities	144 889	269 125
Fund balance		
Balance available 1 January	1 287 937	856 496
Add: Excess of income over expenditure	852 094	404 539
Savings effected in liquidating prior years' obligations	34 287	26 902
Balance available 31 December	2 174 318	1 287 937
Total liabilities and Fund balance	2 319 207	1 557 062

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT V.2

SPECIAL ACCOUNT FOR THE PLAN OF ACTION TO COMBAT DESERTIFICATION

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Income from pledged contributions	11 000	5 000
Interest income	42 944	30 995
Total income	53 944	35 995
Expenditure		
Total expenditure	-	-
Excess of income over expenditure	53 944	35 995

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash (schedule 2.1)	287 249	229 009
Pledged contributions unpaid	10 000	15 000
Accrued interest	1 824	1 120
Total assets	299 073	245 129
Liabilities	-	-
Total liabilities	-	-
Fund balance		
Balance available 1 January	245 129	209 134
Add: Excess of income over expenditure	53 944	35 995
Balance available 31 December	299 073	245 129
Total liabilities and Fund balance	299 073	245 129

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT VI.1

COUNTERPART CONTRIBUTIONS

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Income from pledged contributions	7 016 681	3 339 295
Interest income	390 515	171 910
Miscellaneous income	63 505	148 759
Gain on exchange	-	34 503
Total income	7 470 701	3 694 467
Expenditure		
Staff and other personnel costs	1 553 735	581 308
Consultants	547 602	552 055
Travel	496 353	113 813
Contractual services	1 312 343	867 422
Fellowships	157 925	120 507
Meetings and conferences	1 095 366	596 233
Acquisitions	649 921	342 575
Rentals	177 222	3 479
Operating expenses	137 375	521 583
Reporting costs	161 850	80 678
Sundry	42 175	75 225
Hospitality	27 753	-
UNEP participation costs	255 983	105 654
Loss on exchange	51 941	-
Total expenditure	6 667 544	3 960 532
Excess of income over expenditure	803 157	(266 065)

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash at banks (schedule 2.1)	2 246 037	2 192 841
Pledged contributions unpaid	2 069 044	949 760
Accrued interest	15 996	9 072
Accounts receivable	207 098	1 969
Advances to supporting organizations	94 637	257 653
Total assets	4 632 812	3 411 295

STATEMENT VI.1 (concluded)

	1989	1987
Liabilities		
Advances by supporting organizations	165 002	801 460
Accounts payable	25 261	2 973
Unliquidated obligations	626 551	204 032
Deferred contributions	60 000	-
Due to Fund of UNEP (note 6)	801 204	211 365
Total liabilities	1 678 018	1 219 830
Fund balance		
Balance available 1 January	2 191 465	7 051 308
Adjustment to prior year's accounts	(39 828)	(4 593 778)
Add: Excess of income over expenditure	803 157	(266 065)
Balance available 31 December	2 954 794	2 191 465
Total liabilities and Fund balance	4 632 812	3 411 295

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT VI.2

NON-CONVERTIBLE CURRENCY COUNTERPART CONTRIBUTIONS
TO THE MEDITERRANEAN TRUST FUND

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 and 31 December 1989

	1988-1989	1986-1987
Income		
Income from pledged contributions	800 000	800 000
Gain on exchange	-	13 911
Total income	800 000	813 911
Expenditure		
Staff and other personnel costs	265 547	336 494
Consultants (note 8)	(11 931)	24 282
Travel (note 8)	(10 523)	42 564
Contractual services	22 051	37 948
Fellowships	-	6 425
Meetings and conferences	28 952	37 401
Acquisitions	87 048	(17 814)
Rentals	135 286	79 868
Operating expenses	127 542	123 204
Reporting costs	48 122	15 087
Sundry	170 173	139 459
Hospitality	11 144	-
Loss on exchange	18 877	-
Total expenditure	892 288	824 918
Excess of income over expenditure	(92 288)	(11 007)

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash at banks (schedule 2.2)	1 385	960
Accounts receivable	27 728	57 971
Other receivables	-	104 813
Due from Fund of UNEP (note 7)	200 053	105 561
Total assets	229 166	269 305

STATEMENT VI.2 (concluded)

	1989	1987
Liabilities		
Accounts payable	-	113
Unliquidated obligations	74 290	22 028
Total liabilities	74 290	22 141
Fund balance		
Balance available 1 January	247 164	232 721
Add: Adjustment to prior year's income	-	25 450
Excess of income over expenditure	(92 288)	(11 007)
Balance available 31 December	154 876	247 164
Total liabilities and Fund balance	229 166	269 305

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT VI.3

NON-CONVERTIBLE CURRENCY COUNTERPART CONTRIBUTIONS
TO THE CARIBBEAN TRUST FUND

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Income from pledged contributions	93 329	80 660
Total income	93 329	80 660
Expenditure		
Staff and other personnel costs	97 508	50 625
Loss on exchange	4 654	18
Total expenditure	102 162	50 643
Excess of income over expenditure	(8 833)	30 017

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Cash at banks (schedule 2.2)	38 875	14
Pledged contributions unpaid	9 428	-
Accounts receivable	1 142	30
Due from Fund of UNEP	-	29 973
Total assets	49 445	30 017
Liabilities		
Due to Fund of UNEP (note 6)	28 261	-
Total liabilities	28 261	-

STATEMENT VI.3 (concluded)

	1989	1987
Fund balance		
Balance available 1 January	30 017	-
Add: Excess of income over expenditure	(8 833)	30 017
Balance available 31 December	21 184	30 017
Total liabilities and Fund balance	49 445	30 017

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

STATEMENT VII

REVOLVING FUND (INFORMATION)

(United States dollars)

I. Statement of income and expenditure for the biennium 1988-1989 ended 31 December 1989

	1988-1989	1986-1987
Income		
Sale of publications and royalties	96 330	76 162
Sale of product lines	22 034	32 874
Other income	2 097	-
Total income	120 461	109 036
Expenditure		
Publications	41 477	105 980
Product lines	21 883	9 341
Total expenditure	63 360	115 321
Excess of income over expenditure	57 101	(6 285)

II. Statement of assets and liabilities as at 31 December 1989

	1989	1987
Assets		
Accounts receivable - publications	48 685	34 280
Accounts receivable - product lines	1 140	14 701
Due from Fund of UNEP (note 7)	144 480	88 354
Total assets	194 305	137 335
Liabilities	-	-
Total liabilities	-	-

STATEMENT VII (concluded)

	1989	1987
Fund balance		
Balance available 1 January	173 335	143 620
Add: Excess of income over expenditure	57 101	(6 285)
Less: Prior years' adjustment	(131)	-
Balance available 31 December	194 305	137 335
Total liabilities and Fund balance	194 305	137 335

CERTIFIED CORRECT

(Signed) Anthony T. BROUGH
Acting Assistant Executive Director
Office of the Environment Fund and Administration

Nairobi, 31 March 1990

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations and the United Nations Environment Programme:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, specific decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles.

The United Nations and the United Nations Environment Fund following the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session;

(b) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(c) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(d) The financial period of the Organization is a biennium and consists of two consecutive calendar years;

(e) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting;

(f) Project expenditures with respect to UNEP projects undertaken by co-operating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP also recognizes as expenditures the unliquidated obligations of co-operating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts;

(g) Translation of currencies. The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as a credit or debit to such contributions;

(h) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income;

(i) Investments. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash;

(j) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered;

(k) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase;

(l) Contingencies. No provision is made in the Environment Fund for repatriation grant entitlements. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for personnel financed under trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of net base pay;

(m) Miscellaneous income:

(i) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income;

(ii) Monies accepted in respect of which no purpose is specified are treated as miscellaneous income;

(iii) Uncashed cheques one year from their date of issuance are credited to miscellaneous income;

(iv) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds;

(n) Trust Funds. The Environment Funds follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and also its supporting administrative instructions, document ST/AI/285 and ST/AI/286, although as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to such funds as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

Note 2. Utilization of non-convertible currencies

Expenditures on Fund programme activities during the biennium 1988-1989 (schedule 1.2) amounting to $48.8 million included expenditures of $9.5 million in non-convertible currencies made up of:

	Equivalent of millions of United States dollars
Expenditures reported by supporting organizations	7.4
Expenditures undertaken through co-operating agencies	1.0
Payments to project staff, reimbursable	1.1
Total	9.5

In addition, there were expenditures in non-convertible currencies in connection with programme and programme support staff costs equivalent to $0.2 million. Total use of non-convertible currencies was therefore the equivalent of $9.7 million. The currencies involved were Chinese yuanrenminbi, Czechoslovakian koruny, German Democratic marks, Hungarian forint, Polish zloty and Union of Soviet Socialist Republics roubles.

As at 31 December 1989, the non-convertible currencies cash balance held in banks for account of UNEP amounted to $11.5 million (statement II and schedule 2.2).

Note 3. Financial reporting by co-operating agencies and supporting organizations

All co-operating agencies having UNEP ongoing projects reported their fourth quarter expenditures as at 31 December 1989, but two support organizations (non-governmental organizations and government institutions) holding cash advances of $36,510.06 in total did not report their expenditures as at 31 December 1989. The two supporting organizations were:

	United States dollars
(a) Government of Mali (April-December 1989)	14 010.06
(b) African Caribbean Institute	22 500.00
Total	36 510.06

Note 4. Accounts payable

The accounts payable balance is comprised of the following:

	United States dollars
Staff members	153 422
Vendors	121 115
UNDP field offices	309 102
Others	258 883
Total	842 522

Note 5. Deferred charges

(a) The table below provides an analysis of the amount shown on statement II as deferred charges as at 31 December 1989:

	United States dollars
Education grant advances expenses	253 195
Prepaid expenses	-
Advance to finance self-liquidating activities	3 443
Charges in transit from offices away from headquarters (inter-office vouchers)	1 141 954
Total (statement II)	1 398 592

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the financial statement is shown for balance sheet purposes only.

(b) The deferred charges shown in statement III in the amount of $32,718, and in the amount of $10,100 shown in statement IV.1, represent the portion of education grant advances pertaining to the scholastic year completed as of 31 December 1989 which will be charged as expenditure in the subsequent financial period.

Note 6. Inter-fund balances

The following is the breakdown of inter-fund balances as at 31 December 1989 appearing in statement II.

	United States dollars
Due from United Nations funds and inter-fund accounts	
UNEP general trust funds (statement III)	
CITES	256 596
Mediterranean trust fund	331 104
Environment conservation stamp	4 000
Kuwait Action Plan	4 106
Subtotal	595 806
UNEP technical co-operation trust funds (statement IV.1)	
Activities in developing countries on environmental awareness and machinery	100 613
Provision of experts to UNEP ozone secretariat	6 846
Environmental management and protection of Andean ecosystems	5 736
Provision of experts to the UNEP GRID	4 269
Control of environmental hazards and promotion of chemical safety	22 517
Industrial environmental and raw material management	35 538
Provision of experts to SADCC	2
Technical co-operation trust to provide consultancies	14 999
Establishment of a GRID Centre in Arendal (Norway)	2 386
Subtotal	192 906

	United States dollars
Junior Professional Officers Programme (statement IV.2)	
Finland	13
Norway	1
Sweden	17 467
Japan	15 054
Netherlands	648
Subtotal	33 183
Special account for programme support costs (statement V.1)	75 462
Counterpart contributions (statement VI.1)	801 204
Counterpart contributions Jamaica-NCC (statement VI.3)	28 261
Total (statement II)	1 726 822

Note 7. Due to United Nations funds and inter-fund accounts

	United States dollars
UNEP general trust funds (statement III)	
East Asian seas	14 949
Environmental training network	3 000
West and Central African region	84 893
Conservation of migratory species	4 973
Caribbean trust fund	312 417
Subtotal	420 232
Junior Professional Officers Programme (statement IV.2)	
Denmark	1 851
Federal Republic of Germany	1 499
Subtotal	3 350

	United States dollars
United Nations General Fund	3 555 029
Revolving Fund (information) (statement VII)	144 480
Non-convertible currency: Counterpart contribution to the Mediterranean trust fund (statement VI.2)	200 053
Total (statement II)	4 323 144

The inter-fund balances between the United Nations General Fund, the Fund of UNEP and UNEP general trust funds are settled on a periodic basis.

Note 8. Counterpart contribution to the Mediterranean Trust Fund (statement VI.2)

The amounts of $11,931 and $10,523 represent cancellation and surrender of prior year's obligations in accordance with financial rule 110.9.

Note 9. Summary of expenditures by object code for the Fund programme and Fund programme reserve activities for the biennium 1988-1989 ended 31 December 1989

(United States dollars)

Object of expenditure	Disbursement	Unliquidated obligations	Total
Project personnel	8 954 303	149 201	9 103 504
Consultants	5 808 667	1 089 163	6 897 830
Administrative support personnel	4 917 973	80 152	4 998 125
Volunteers	199 494	40 090	239 584
Travel	1 905 214	116 719	2 021 933
Sub-contracts	6 610 849	1 105 391	7 716 240
Fellowships	737 304	13 709	751 013
Meetings and conferences	8 320 100	564 788	8 884 888
Expendable equipment	478 537	74 446	552 983
Non-expendable equipment	912 399	382 105	1 294 504
Rentals	537 305	-	537 305
Operation and maintenance of equipment	593 443	83 983	667 426

Object of expenditure	Disbursement	Unliquidated obligations	Total
Reporting costs	1 981 673	509 669	2 491 342
Sundry	1 487 266	88 425	1 575 691
Hospitality	54 212	1 000	55 212
UNEP participation costs (external projects)	1 955 934	435 557	2 391 491
Total	45 454 673	4 734 398	50 189 071

Note 10. Write-off of losses of cash and receivables

In accordance with financial rule 110.14, and after a full investigation, the writing off of six uncollectable receivables amounting to $4,565.71 was approved by the Assistant Secretary-General, Office of Financial Services, for the biennium 1988-1989. In addition, the Controller and the Secretary-General have approved write-off of $41,343.08 owed by a former staff member. In each case it was determined in the light of the facts known at the time that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations Environment Programme, (b) every effort had been made to collect the amount and (c) further collection efforts would be fruitless.

كيفية الحصول على منشورات الأمم المتحدة

يمكن الحصول على منشورات الأمم المتحدة من المكتبات ودور التوزيع في جميع أنحاء العالم . استعلم عنها من المكتبة التي تتعامل معها أو اكتب إلى : الأمم المتحدة ، قسم البيع في نيويورك أو في جنيف .

如何购取联合国出版物

联合国出版物在全世界各地的书店和经售处均有发售。请向书店询问或写信到纽约或日内瓦的联合国销售组。

HOW TO OBTAIN UNITED NATIONS PUBLICATIONS

United Nations publications may be obtained from bookstores and distributors throughout the world. Consult your bookstore or write to: United Nations, Sales Section, New York or Geneva.

COMMENT SE PROCURER LES PUBLICATIONS DES NATIONS UNIES

Les publications des Nations Unies sont en vente dans les librairies et les agences dépositaires du monde entier. Informez-vous auprès de votre libraire ou adressez-vous à : Nations Unies, Section des ventes, New York ou Genève.

КАК ПОЛУЧИТЬ ИЗДАНИЯ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ

Издания Организации Объединенных Наций можно купить в книжных магазинах и агентствах во всех районах мира. Наводите справки об изданиях в вашем книжном магазине или пишите по адресу: Организация Объединенных Наций, Секция по продаже изданий, Нью-Йорк или Женева.

COMO CONSEGUIR PUBLICACIONES DE LAS NACIONES UNIDAS

Las publicaciones de las Naciones Unidas están en venta en librerías y casas distribuidoras en todas partes del mundo. Consulte a su librero o diríjase a: Naciones Unidas, Sección de Ventas, Nueva York o Ginebra.

Litho in United Nations, New York

00900

ISSN 0257—0998

17509—August 1990—2,975

United Nations
GENERAL
ASSEMBLY
Forty-fifth session

Official Records

CORRIGENDUM

Supplement No. 5F
A/45/5/Add.6
5 September 1990

NEW YORK

FUND OF THE UNITED NATIONS ENVIRONMENT PROGRAMME

FINANCIAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE BIENNIUM ENDED 31 DECEMBER 1989

Corrigendum

Section II

Paragraph 13 should read

13. There was, however, an improvement in the reporting of project expenditures during the present biennium owing largely to timely follow-up action by the Administration. By comparison, project expenditure amounting to $243,530.70 was not reported in the previous biennium.

Litho in U.N.

90-21378 1721i (E)